

**DEPARTMENT OF STATE REVENUE**

**LETTER OF FINDINGS NUMBER: 93-0508 CSET  
Controlled Substance Excise Tax  
For Tax Periods: 1993**

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**ISSUE**

**1. CONTROLLED SUBSTANCE EXCISE TAX: IMPOSITION**

**Authority:** IC 6-7-3-5

Taxpayer protests the assessment of Controlled Substance Excise Tax.

**STATEMENT OF FACTS**

Taxpayer was arrested for possession of marijuana on June 9, 1993. The Indiana Department of Revenue issued a record of Jeopardy Finding, Jeopardy Assessment Notice and Demand on June 16, 1993 in a base tax amount of \$18,548.00. Taxpayer filed a protest to the assessment. Further facts will be provided as necessary.

**Controlled Substance Excise Tax-Imposition**

**DISCUSSION**

IC 6-7-3-5 imposes the Controlled Substance Excise Tax on the possession of marijuana in the State of Indiana. A police statement and the lab report indicate

that Taxpayer was in possession of marijuana. Taxpayer agreed that he was in possession of the marijuana. Therefore, the tax properly applies to Taxpayer in this situation.

**FINDING**

Taxpayer's protest is denied.